



Dave Yost • Auditor of State



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Celeryville Conservancy District
Huron County
4373 State Route 103 South
Willard, Ohio 44890-9624

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Celeryville Conservancy District, Huron County, Ohio (the District) for the years ended December 31, 2012 and 2011.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

The Treasurer does not certify expenditures prior to the expenditure being incurred. Unless the exceptions provided for in Ohio Revised Code § 5705.41(D) are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To help reduce the possibility of the District's funds exceeding budgetary spending limitations, we recommend the Treasurer certify that the funds are or will be available prior to obligation by the District. Only when prior certification is not possible should the Treasurer use the "Then and Now" certification. The failure to do so could result in instances in which expenditures exceed available resources resulting in deficit balances, as well as noncompliance with Ohio Revised Code § 5705.41(D).

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

Columbus, Ohio

November 20, 2013

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CELERYVILLE CONSERVANCY DISTRICT

HURON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 5, 2013**